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Attorneys for Plaintiff  
UNITED STATES OF AMERICA

FILED IN THE  
UNITED STATES DISTRICT COURT  
DISTRICT OF HAWAII

MAY 12 2004

at ☒ o'clock and ☒ min. ☒ M  
WALTER A.Y.H. CHINN, CLERK

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
vs. )  
 )  
GREGORY E. M. YUEN, )  
 )  
Defendant. )  
\_\_\_\_\_ )

CR. NO.

**CR04-00182 SOM**

INDICTMENT

[26 U.S.C. § 7202]

INDICTMENT

COUNT 1

The Grand Jury charges that:

1. On or about November 2, 1998, in the District of Hawaii, GREGORY E. M. YUEN, a resident of Honolulu, Hawaii, was the President, shareholder and employee of his Sub-Chapter S Corporation, Gregory E. M. Yuen, M.D., Inc., and was responsible

for the filing of tax returns and the payment of the taxes for Gregory E. M. Yuen, M.D., Inc., with its principal place of business in Honolulu, Hawaii, and where, during the third quarter of 1998 ending September 30, 1998, caused to be deducted and collected from the total taxable wages of the employees of Gregory E. M. Yuen, M.D., Inc., federal income taxes and Federal Insurance Contributions Act taxes (that is, Social Security and Medicare) in the sum of \$9,643.46, however, did willfully fail to truthfully account for and pay over to the Internal Revenue Service the sum of \$3,399.32 in said federal income taxes and Federal Insurance Contributions Act taxes due and owing to the United States of America for the said quarter ending September 30, 1998.

In violation of Title 26, United States Code, Section 7202.

COUNT 2

The Grand Jury further charges:

2. On or about February 1, 1999, in the District of Hawaii, GREGORY E. M. YUEN, a resident of Honolulu, Hawaii, was the President, shareholder and employee of his Sub-Chapter S Corporation, Gregory E. M. Yuen, M.D., Inc., and was responsible for the filing of tax returns and the payment of the taxes for Gregory E. M. Yuen, M.D., Inc., with its principal place of business in Honolulu, Hawaii, and where, during the fourth

quarter of 1998 ending December 31, 1998, caused to be deducted and collected from the total taxable wages of the employees of Gregory E. M. Yuen, M.D., Inc., federal income taxes and Federal Insurance Contributions Act taxes (that is, Social Security and Medicare) in the sum of \$9,772.06, however, did willfully fail to truthfully account for and pay over to the Internal Revenue Service the sum of \$9,772.06 in said federal income taxes and Federal Insurance Contributions Act taxes due and owing to the United States of America for the said quarter ending December 31, 1998.

In violation of Title 26, United States Code, Section 7202.

COUNT 3

The Grand Jury further charges:

3. On or about August 2, 1999, in the District of Hawaii, GREGORY E. M. YUEN, a resident of Honolulu, Hawaii, was the President, shareholder and employee of his Sub-Chapter S Corporation, Gregory E. M. Yuen, M.D., Inc., and was responsible for the filing of tax returns and the payment of the taxes for Gregory E. M. Yuen, M.D., Inc., with its principal place of business in Honolulu, Hawaii, and where, during the second quarter of 1999 ending June 30, 1999, caused to be deducted and collected from the total taxable wages of the employees of Gregory E. M. Yuen, M.D., Inc., federal income taxes and Federal

Insurance Contributions Act taxes (that is, Social Security and Medicare) in the sum of \$36,476.83, however, did willfully fail to truthfully account for and pay over to the Internal Revenue Service the sum of \$36,476.83 in said federal income taxes and Federal Insurance Contributions Act taxes due and owing to the United States of America for the said quarter ending June 30, 1999.

In violation of Title 26, United States Code, Section 7202.

COUNT 4

The Grand Jury further charges:

4. On or about November 1, 1999, in the District of Hawaii, GREGORY E. M. YUEN, a resident of Honolulu, Hawaii, was the President, shareholder and employee of his Sub-Chapter S Corporation, Gregory E. M. Yuen, M.D., Inc., and was responsible for the filing of tax returns and the payment of the taxes for Gregory E. M. Yuen, M.D., Inc., with its principal place of business in Honolulu, Hawaii, and where, during the third quarter of 1999 ending September 30, 1999, caused to be deducted and collected from the total taxable wages of the employees of Gregory E. M. Yuen, M.D., Inc., federal income taxes and Federal Insurance Contributions Act taxes (that is, Social Security and Medicare) in the sum of \$17,394.40, however, did willfully fail to truthfully account for and pay over to the Internal Revenue

Service the sum of \$667.56 in said federal income taxes and Federal Insurance Contributions Act taxes due and owing to the United States of America for the said quarter ending September 30, 1999.

In violation of Title 26, United States Code, Section 7202.

COUNT 5

The Grand Jury further charges:

5. On or about January 31, 2000, in the District of Hawaii, GREGORY E. M. YUEN, a resident of Honolulu, Hawaii, was the President, shareholder and employee of his Sub-Chapter S Corporation, Gregory E. M. Yuen, M.D., Inc., and was responsible for the filing of tax returns and the payment of the taxes for Gregory E. M. Yuen, M.D., Inc., with its principal place of business in Honolulu, Hawaii, and where, during the fourth quarter of 1999 ending December 31, 1999, caused to be deducted and collected from the total taxable wages of the employees of Gregory E. M. Yuen, M.D., Inc., federal income taxes and Federal Insurance Contributions Act taxes (that is, Social Security and Medicare) in the sum of \$23,797.98, however, did willfully fail to truthfully account for and pay over to the Internal Revenue Service the sum of \$23,431.38 in said federal income taxes and Federal Insurance Contributions Act taxes due and owing to the United States of America for the said quarter ending December 31,

1999.

In violation of Title 26, United States Code, Section 7202.

COUNT 6

The Grand Jury further charges:

6. On or about May 1, 2000, in the District of Hawaii, GREGORY E. M. YUEN, a resident of Honolulu, Hawaii, was the President, shareholder and employee of his Sub-Chapter S Corporation, Gregory E. M. Yuen, M.D., Inc., and was responsible for the filing of tax returns and the payment of the taxes for Gregory E. M. Yuen, M.D., Inc., with its principal place of business in Honolulu, Hawaii, and where, during the first quarter of 2000 ending March 31, 2000, caused to be deducted and collected from the total taxable wages of the employees of Gregory E. M. Yuen, M.D., Inc., federal income taxes and Federal Insurance Contributions Act taxes (that is, Social Security and Medicare) in the sum of \$18,209.81, however, did willfully fail to truthfully account for and pay over to the Internal Revenue Service the sum of \$18,209.81 in said federal income taxes and Federal Insurance Contributions Act taxes due and owing to the United States of America for the said quarter ending March 31, 2000.

In violation of Title 26, United States Code, Section 7202.

COUNT 7

The Grand Jury further charges:

7. On or about July 31, 2000, in the District of Hawaii, GREGORY E. M. YUEN, a resident of Honolulu, Hawaii, was the President, shareholder and employee of his Sub-Chapter S Corporation, Gregory E. M. Yuen, M.D., Inc., and was responsible for the filing of tax returns and the payment of the taxes for Gregory E. M. Yuen, M.D., Inc., with its principal place of business in Honolulu, Hawaii, and where, during the second quarter of 2000 ending June 30, 2000, caused to be deducted and collected from the total taxable wages of the employees of Gregory E. M. Yuen, M.D., Inc., federal income taxes and Federal Insurance Contributions Act taxes (that is, Social Security and Medicare) in the sum of \$15,078.78, however, did willfully fail to truthfully account for and pay over to the Internal Revenue Service the sum of \$15,078.78 in said federal income taxes and Federal Insurance Contributions Act taxes due and owing to the United States of America for the said quarter ending June 30, 2000.

In violation of Title 26, United States Code, Section 7202.

COUNT 8

The Grand Jury further charges:

8. On or about October 31, 2000, in the District of

Hawaii, GREGORY E. M. YUEN, a resident of Honolulu, Hawaii, was the President, shareholder and employee of his Sub-Chapter S Corporation, Gregory E. M. Yuen, M.D., Inc., and was responsible for the filing of tax returns and the payment of the taxes for Gregory E. M. Yuen, M.D., Inc., with its principal place of business in Honolulu, Hawaii, and where, during the third quarter of 2000 ending September 30, 2000, caused to be deducted and collected from the total taxable wages of the employees of Gregory E. M. Yuen, M.D., Inc., federal income taxes and Federal Insurance Contributions Act taxes (that is, Social Security and Medicare) in the sum of \$10,290.96, however, did willfully fail to truthfully account for and pay over to the Internal Revenue Service the sum of \$10,290.96 in said federal income taxes and Federal Insurance Contributions Act taxes due and owing to the United States of America for the said quarter ending September 30, 2000.

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In violation of Title 26, United States Code, Section  
7202.

DATED: May 12, 2004, at Honolulu, Hawaii.

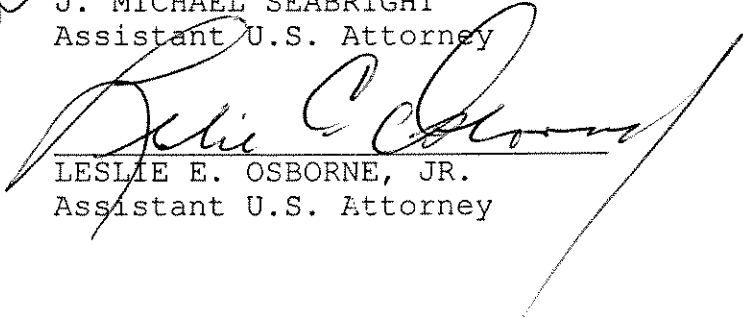
A TRUE BILL

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FOREPERSON, GRAND JURY

EDWARD H. KUBO, JR.  
United States Attorney  
District of Hawaii

  
J. MICHAEL SEABRIGHT  
Assistant U.S. Attorney

  
LESLIE E. OSBORNE, JR.  
Assistant U.S. Attorney

United States v. Gregory E. M. Yuen  
Cr. No. \_\_\_\_\_  
"Indictment"